LAW OFFICE

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THOMAS F. MCFARLAND

September 30, 2008

By e-filing

Anne K. Quinlan, Esq. Acting Secretary Surface Transportation Board 395 E Street, S.W., Suite 1149 Washington, DC 20024

Re: STB Finance Docket No. 34897, Iron Bull Railroad Company, LLC - Operation

Exemption -- PIC Railroad, LLC

Dear Ms. Quinlan:

Please refer to the Board's Notice of Exemption in the above proceeding, which is embraced in the Board's Notice of Exemption in STB Finance Docket No. 34896, PIC Railroad, LLC - Lease and Operation Exemption - Union Pacific Railroad Company, served September 14, 2006.

This is to provide notice to the Board that effective October 1, 2008, the name of Iron Bull Railroad Company, LLC is being changed to Utah Southern Railroad Company, LLC.

Very truly yours,

Thomas F. McFarland
Attorney for Utah Southern

Tom McFarland

Railroad Company, LLC

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